

ID: CCA_2009063016062047

Number: **200932050**

Office:

Release Date: 8/7/2009

UILC: 6211.00-00

From:

Sent: Tuesday, June 30, 2009 4:06:25 PM

To:

Cc:

Subject: RE: IRC 6211(b)(4) question

Sorry for the delay - my other project finally came to a close yesterday afternoon.

Your question is: when was section 35 added to the list of sections in IRC 6211(b)(4)?
It was added by Pub. L. 110-172, which was approved on

Here's the link the the text of that law if you're interested:

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=110_cong_public_laws&docid=f:publ172.110.pdf

Here's the explanation for the text you cited:

Pub. L. 110-172 added 35 to the text of IRC 6211(b)(4). The additional language about Pub. L. 109-432 was actually referring to the addition of 53(e) to 6211(b)(4). When Congress enacted the latter law (110-172), the language it used in adding 35 suggested that the list of sections in 6211(b)(4) ended at 34. Congress wasn't taking into account the prior change (from public law 109-432) which meant that the list of sections actually ended with: 34, and 53(e). So the "probable intent of Congress" language mentioned in the notes for 110-172 is referring to the idea that Congress did not intend for 53(e) to be deleted from 6211(b)(4) at the same time 35 was added.

Please let me know if you need anything further.